

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

In re:

Exigent Landscaping, LLC,

Debtor.

Case No. 23-46912-TJT
Chapter 7
Hon. Thomas J. Tucker

**EX PARTE APPLICATION FOR ORDER
APPROVING TRUSTEE'S EMPLOYMENT OF
WESLER & ASSOCIATES CPA PC AS ACCOUNTANT**

Jurisdiction

1. Exigent Landscaping, LLC ("Debtor") filed a petition for relief under Chapter 11 of the U.S. Bankruptcy Code on August 7, 2023 and converted to Chapter 7 on February 12, 2024.
2. Mark H. Shapiro ("Trustee") is the trustee for the bankruptcy estate.
3. The Trustee files this application under 11 U.S.C. § 327, Bankruptcy Rule 2014, and Local Bankruptcy Rule 2014-1.
4. This is a core proceeding over which this Court has jurisdiction. *See* 28 U.S.C. §§ 157(b)(2)(A) and 1334.

Basis for Application

5. The Trustee requires the assistance of a professional accountant to complete tax returns and related tax forms and analyze the Debtor's financial records as necessary for the Trustee to complete his duties as Chapter 7 Trustee.

6. The Trustee seeks to employ Wesler & Associates CPA PC (“Wesler PC”) as accountant in this case. A proposed order is attached as Exhibit A.

7. The Trustee has worked with Wesler PC in the past and believes that Wesler PC is well qualified to provide the services necessary of the Trustee’s accountant in this case.

8. Wesler PC has extensive experience analyzing corporate records, preparing tax returns and otherwise providing accounting and financial services to bankruptcy trustees and companies in bankruptcy.

9. Wesler PC’s qualifications also include their employment in bankruptcy matters throughout the United States and making presentations on bankruptcy topics at professional seminars locally and throughout the country.

10. The Trustee believes that the employment of Wesler PC is essential to the successful administration of the estate.

11. Wesler PC will charge the following hourly rates (and seek reimbursement of out of pocket costs):

Cheryl Wesler, CPA	\$275
Laura Allison, CPA	\$225
Kristin Lytle, CPA	\$225
Staff accountants	\$175

12. Wesler PC will minimize the cost of its work to the estate by

assigning all tasks to the least expensive professional who is competent to complete the assigned task efficiently and effectively.

13. All compensation of Wesler PC will be paid as a Chapter 7 administrative expense from the bankruptcy estate subject to bankruptcy court approval.

14. A Declaration of Disinterestedness for Wesler PC is attached as Exhibit B in accordance with L.B.R. 2014-1 (E.D.M.).

Request for Order

The Trustee respectfully requests that this Court enter an order approving his employment of Wesler PC as accountant from the day services were first performed.

Steinberg Shapiro & Clark

/s/ Mark H. Shapiro (P43134)
Attorney for Trustee
25925 Telegraph Road, Suite 203
Southfield, MI 48033-2518
(248) 352-4700
shapiro@steinbergshapiro.com

Date: March 14, 2024

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EXHIBIT LIST

<u>Exhibit</u>	<u>Description</u>
A	Proposed order
B	Declaration of Disinterestedness

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**ORDER APPROVING TRUSTEE'S EMPLOYMENT OF
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Chapter 7 Trustee Mark H. Shapiro filed an Application to employ Wesler & Associates CPA PC as accountant (the "Application"; ECF #____). The Court has reviewed the application and finds good cause to enter this order.

IT IS ORDERED that the Trustee's employment of Wesler & Associates CPA PC as accountant is approved, with all fees and expenses subject to court approval.

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DECLARATION OF DISINTERESTEDNESS

Cheryl Wesler, CPA, states as follows:

1. I am a licensed Certified Public Accountant and a partner in the accounting firm of Wesler & Associates CPA PC (“Wesler PC”), which maintains an office at 6523 Stadium Drive, Kalamazoo, Michigan.
2. I have authority to sign this declaration on behalf of Wesler PC.
3. I have reviewed section 101(14) of the bankruptcy code; Bankruptcy Rule 2014; a list of the Debtor’s creditors; and the staff directory for the Detroit, Michigan office of the U.S. Trustee, and I do not believe that any connections presently exist or recently existed between Wesler PC and interested parties (including the Debtor, creditors, the office of the U.S. Trustee, or the employees of the office of the U.S. Trustee). I further do not believe that any past connections exist (personal or business) between Wesler PC and interested parties that are either related to the bankruptcy case or could reasonably affect the decisions or judgment of Wesler PC.

4. To the best of my knowledge, Wesler PC does not hold any interest adverse to the above Chapter 7 estate and is a disinterested entity as defined in 11 U.S.C. § 101(14).

5. Wesler PC wishes to disclose the following connections:

- a. Prior representation of any creditor/interested party: None
- b. Ownership/stock interest in any creditor/interested party: None
- c. Other: None

6. Wesler PC is mindful of the goal to return funds for the benefit of creditors and will work in accordance with such goal.

7. Wesler PC understands that all compensation and reimbursement of expenses are subject to court review and approval.

I declare under penalty of perjury that the foregoing is true and correct.

Wesler & Associates CPA PC

/s/ Cheryl Wesler, CPA
PO Box 19016
Kalamazoo, MI 49019
(269) 482-1015
cheryl@weslercpa.com

Date: March 14, 2024